

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

PEYMON MOTTAHEDEH & APRIL	)	
MOTTAHEDEH,	)	
	)	
Petitioners	)	
	)	
v.	)	Docket No. 22039-11.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER AND DECISION**

Pursuant to the determination of the Court, as set forth in the Court's Memorandum Findings of Fact and Opinion (T.C. Memo. 2014-258), filed December 29, 2014, it is

ORDERED that Exhibits 45-P, 46-P, 47-P, 48-P, and 49-P are admitted into the record. It is further

ORDERED and DECIDED that there are deficiencies in tax due from petitioner Peymon Mottahedeh, for the taxable years 2001, 2002, 2003, 2004, 2005, and 2006, in the amounts of \$8,203, \$11,316, \$12,811, \$12,215, \$10,102, and \$15,560, respectively; and

That that there are deficiencies in tax due from petitioner April Mottahedeh, for the taxable years 2001, 2002, 2003, 2004, 2005, and 2006, in the amounts of \$4,634, \$3,331, \$3,704, \$3,471, \$2,669, and \$4,901, respectively; and

That there are additions to tax due from petitioner Peymon Mottahedeh for the taxable years 2001, 2002, 2003, 2004, 2005, and 2006, pursuant to I.R.C. section 6651(a)(1), in the amounts of \$1,846, \$2,546, \$2,882, \$2,748, \$2,273, and \$3,501, respectively; and

**SERVED Jan 28 2015**

That there are additions to tax due from petitioner April Mottahedeh for the taxable years 2001, 2002, 2003, 2004, 2005, and 2006, pursuant to I.R.C. section 6651(a)(1), in the amounts of \$1,043, \$749, \$833, \$781, \$601, and \$1,103, respectively; and

That there are additions to tax due from petitioner Peymon Mottahedeh for the taxable years 2001, 2002, 2003, 2004, 2005, and 2006, pursuant to I.R.C. section 6651(a)(2), in the amounts of \$2,051, \$2,829, \$3,203, \$3,054, \$2,526, and \$3,890, respectively; and

That there are additions to tax due from petitioner April Mottahedeh for the taxable years 2001, 2002, 2003, 2004, 2005, and 2006, pursuant to I.R.C. section 6651(a)(2), in the amounts of \$1,159, \$833, \$926, \$868, \$668, and \$1,225, respectively; and

There is no addition to tax due from petitioner Peymon Mottahedeh for the taxable year 2001, pursuant to I.R.C. section 6654; and

There is no addition to tax due from petitioner April Mottahedeh for the taxable years 2001, 2003, and 2004, pursuant to I.R.C. section 6654; and

That there are additions to tax due from petitioner Peymon Mottahedeh for the taxable years 2002, 2003, 2004, 2005, and 2006, pursuant to I.R.C. section 6654, in the amounts of \$378, \$331, \$350, \$405, and \$736, respectively; and

That there are additions to tax due from petitioner April Mottahedeh for the taxable years 2002, 2005, and 2006, pursuant to I.R.C. section 6654, in the amounts of \$111, \$107, and \$232, respectively.

**(Signed) Richard T. Morrison**  
**Judge**

ENTERED: **JAN 28 2015**